



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

14 Fergus 0420 Lewistown Public Schools

0258 Lewistown Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	4,741,064.73	4,741,064.73	0.00	0.00	0.00	0.00
21XX Support Services - Students	265,333.66	265,333.66	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	112,156.73	112,156.73	0.00	0.00	0.00	0.00
222X Educational Media Services	277,015.13	277,015.13	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	155,135.90	155,135.90	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	588,275.47	588,275.47	0.00	0.00	0.00	0.00
25XX Support Services - Business	348,208.05	41,121.53	307,086.52	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	721,259.15	721,259.15	0.00	0.00	0.00	0.00
27XX Student Transportation Services	442,746.67	397,166.63	0.00	45,580.04	0.00	0.00
31XX Food Services	343,049.93	343,049.93	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,832.84	7,832.84	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	58,851.13	58,851.13	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	538,005.95	0.00	0.00	538,005.95	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	153,213.51	0.00	0.00	153,213.51	0.00	0.00
Totals	8,752,148.85	7,708,262.83	307,086.52	736,799.50	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	8,752,148.85					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

14 Fergus 0420 Lewistown Public Schools

0259 Fergus H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,866,590.55	1,851,985.03	0.00	14,605.52	0.00	0.00
21XX Support Services - Students	110,387.27	110,387.27	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	33,717.12	33,717.12	0.00	0.00	0.00	0.00
222X Educational Media Services	124,365.76	124,365.76	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	153,177.02	153,177.02	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	459,652.16	459,652.16	0.00	0.00	0.00	0.00
25XX Support Services - Business	229,510.95	29,501.19	200,009.76	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	608,485.89	608,485.89	0.00	0.00	0.00	0.00
27XX Student Transportation Services	229,217.39	211,434.95	0.00	17,782.44	0.00	0.00
31XX Food Services	34,995.88	34,995.88	0.00	0.00	0.00	0.00
33XX Community Services	3,936.25	3,936.25	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	49,857.57	49,857.57	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	159,878.03	159,878.03	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	218,808.93	0.00	0.00	218,808.93	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	11,119.42	0.00	0.00	11,119.42	0.00	0.00
Totals	4,293,700.19	3,831,374.12	200,009.76	262,316.31	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,293,700.19					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
	LE 0258 Lewistown Elem	Indirect/Direct	307,086.52 / 7,708,262.83	3.98%		
	LE 0259 Fergus H S	Indirect/Direct	200,009.76 / 3,831,374.12	5.22%		

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0258 Lewistown Elem	0.0450	0.0443	0.0408	0.0411	3.98%
	0259 Fergus H S	0.0450	0.0443	0.0408	0.0411	5.22%

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0258 Lewistown Elem	0.0450	0.0000	0.0408	0.0411	
	0259 Fergus H S	0.0450	0.0000	0.0408	0.0411	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0258 Lewistown Elem	0.0450	0.0443	0.0408	0.0411	
	0259 Fergus H S	0.0450	0.0443	0.0408	0.0411	

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0258 Lewistown Elem	4.01%	
	0259 Fergus H S	4.24%	

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
0420 Lewistown Public Schools	4.13%	

Your Preliminary Rate by School System (SS) is:
This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

14 Fergus 0425 Deerfield Elementary

0264 Deerfield Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	85,505.89	85,505.89	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	595.00	595.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	5,453.89	0.00	5,453.89	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	41,722.36	41,722.36	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,450.28	4,450.28	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,367.58	0.00	0.00	3,367.58	0.00	0.00
Totals	141,095.00	132,273.53	5,453.89	3,367.58	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	141,095.00					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

Line A				2018 <u>Calculated Rate</u>	2018 <u>Reclassified Rate*</u>	Requested <u>Reclassified Rate**</u>
	LE 0264 Deerfield Elem	Indirect/Direct	5,453.89 / 132,273.53	4.12%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0264 Deerfield Elem	0.0562	0.0510	0.0506	0.0484	4.12%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0264 Deerfield Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0264 Deerfield Elem	0.0562	0.0510	0.0506	0.0484	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0264 Deerfield Elem			4.70%	

Line F Average of LE's contained under one School System Code (SS)	<u>2018</u>	<u>SS Reclaasified Rate</u>
0425 Deerfield Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

4.70%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

14 Fergus 0429 Grass Range Public Schls

0268 Grass Range Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	293,145.60	293,145.60	0.00	0.00	0.00	0.00
21XX Support Services - Students	15,475.13	15,475.13	0.00	0.00	0.00	0.00
22XX Educational Media Services	18,077.95	18,077.95	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	32,967.12	32,967.12	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	14,775.13	14,775.13	0.00	0.00	0.00	0.00
25XX Support Services - Business	28,880.60	6,257.86	22,622.74	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	81,266.04	68,266.04	0.00	13,000.00	0.00	0.00
27XX Student Transportation Services	35,777.26	35,777.26	0.00	0.00	0.00	0.00
31XX Food Services	23,100.79	22,570.79	0.00	530.00	0.00	0.00
32XX Enterprise Services	3,687.08	3,687.08	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	399.17	399.17	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	14,959.26	14,959.26	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	51,840.08	1,235.41	0.00	50,604.67	0.00	0.00
Totals	614,351.21	527,593.80	22,622.74	64,134.67	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	614,351.21					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

14 Fergus 0429 Grass Range Public Schls

0269 Grass Range H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	321,410.81	321,410.81	0.00	0.00	0.00	0.00
21XX Support Services - Students	16,176.86	16,176.86	0.00	0.00	0.00	0.00
22XX Educational Media Services	7,598.50	7,598.50	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	34,554.51	34,554.51	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	17,333.72	17,333.72	0.00	0.00	0.00	0.00
25XX Support Services - Business	26,731.88	5,697.40	21,034.48	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	77,284.86	77,284.86	0.00	0.00	0.00	0.00
27XX Student Transportation Services	37,489.99	37,489.99	0.00	0.00	0.00	0.00
31XX Food Services	21,023.63	21,023.63	0.00	0.00	0.00	0.00
32XX Enterprise Services	4,448.00	4,448.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	643.76	643.76	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	21,831.99	21,831.99	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	8,203.17	0.00	0.00	8,203.17	0.00	0.00
Totals	594,731.68	565,494.03	21,034.48	8,203.17	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	594,731.68					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
LE 0268 Grass Range Elem				4.29%		
LE 0269 Grass Range H S				3.72%		

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0268 Grass Range Elem	0.0301	0.0288	0.0283	0.0297	4.29%
	0269 Grass Range H S	0.0301	0.0288	0.0283	0.0297	3.72%

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0268 Grass Range Elem	0.0301	0.0288	0.0283	0.0297	
	0269 Grass Range H S	0.0301	0.0288	0.0283	0.0297	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0268 Grass Range Elem	0.0301	0.0288	0.0283	0.0297	
	0269 Grass Range H S	0.0301	0.0288	0.0283	0.0297	

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0268 Grass Range Elem	3.04%	
	0269 Grass Range H S	2.93%	

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
0429 Grass Range Public Schls	2.99%	

Your Preliminary Rate by School System (SS) is:
 This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

14 Fergus 0432 King Colony Elementary

0272 King Colony Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	79,121.13	79,121.13	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	6,008.31	6,008.31	0.00	0.00	0.00	0.00
25XX Support Services - Business	6,219.22	0.00	6,219.22	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	12,850.90	12,850.90	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,957.79	0.00	0.00	5,957.79	0.00	0.00
Totals	110,157.35	97,980.34	6,219.22	5,957.79	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	110,157.35					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0272 King Colony Elem	Indirect/Direct	6,219.22 / 97,980.34	6.35%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0272 King Colony Elem	0.0681	0.0700	0.0643	0.0622	6.35%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0272 King Colony Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0272 King Colony Elem	0.0681	0.0700	0.0643	0.0622	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0272 King Colony Elem			6.23%	

Line F Average of LE's contained under one School System Code (SS)	<u>2018</u>	<u>SS Reclaasified Rate</u>
0432 King Colony Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

6.23%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

14 Fergus 0433 Moore Public Schools

0273 Moore Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	513,166.50	513,166.50	0.00	0.00	0.00	0.00
222X Educational Media Services	2,640.75	2,640.75	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	115,700.07	115,700.07	0.00	0.00	0.00	0.00
25XX Support Services - Business	35,213.32	0.00	35,213.32	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	89,139.23	89,139.23	0.00	0.00	0.00	0.00
27XX Student Transportation Services	77,270.26	35,770.26	0.00	41,500.00	0.00	0.00
31XX Food Services	23,345.85	23,345.85	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	243.68	243.68	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	3,561.72	3,561.72	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	15,997.50	0.00	0.00	15,997.50	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,082.98	0.00	0.00	2,082.98	0.00	0.00
Totals	878,361.86	783,568.06	35,213.32	59,580.48	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	878,361.86					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

14 Fergus 0433 Moore Public Schools

0274 Moore H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	493,019.85	493,019.85	0.00	0.00	0.00	0.00
222X Educational Media Services	232.95	232.95	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	59,875.12	59,875.12	0.00	0.00	0.00	0.00
25XX Support Services - Business	34,922.41	5,107.41	29,815.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	71,213.72	71,213.72	0.00	0.00	0.00	0.00
27XX Student Transportation Services	113,185.70	48,185.70	0.00	65,000.00	0.00	0.00
31XX Food Services	5,983.68	5,983.68	0.00	0.00	0.00	0.00
32XX Enterprise Services	8,396.41	8,396.41	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	10,363.56	10,363.56	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	19,138.48	19,138.48	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	23,297.50	0.00	0.00	23,297.50	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	38,486.14	0.00	0.00	38,486.14	0.00	0.00
9999 Undistributed	2,590.00	2,590.00	0.00	0.00	0.00	0.00
Totals	880,705.52	724,106.88	29,815.00	126,783.64	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	880,705.52					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
	LE 0273 Moore Elem	Indirect/Direct	35,213.32 / 783,568.06	4.49%		
	LE 0274 Moore H S	Indirect/Direct	29,815.00 / 724,106.88	4.12%		

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0273 Moore Elem	0.0196	0.0217	0.0245	0.0233	4.49%
	0274 Moore H S	0.0196	0.0217	0.0245	0.0233	4.12%

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0273 Moore Elem	0.0000	0.0000	0.0000	0.0000	
	0274 Moore H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0273 Moore Elem	0.0196	0.0217	0.0245	0.0233	
	0274 Moore H S	0.0196	0.0217	0.0245	0.0233	

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0273 Moore Elem	2.55%	
	0274 Moore H S	2.48%	

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
0433 Moore Public Schools	2.52%	

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

14 Fergus 0438 Roy K-12 Schools

0280 Roy K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	493,830.66	493,830.66	0.00	0.00	0.00	0.00
21XX Support Services - Students	163.30	163.30	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	396.02	396.02	0.00	0.00	0.00	0.00
222X Educational Media Services	19,394.65	19,394.65	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	156,921.43	156,921.43	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	124,537.05	124,537.05	0.00	0.00	0.00	0.00
27XX Student Transportation Services	105,445.18	105,445.18	0.00	0.00	0.00	0.00
31XX Food Services	31,906.29	31,906.29	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,000.00	5,000.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	35,480.50	35,480.50	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,409.07	0.00	0.00	1,409.07	0.00	0.00
Totals	974,484.15	973,075.08	0.00	1,409.07	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	974,484.15					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A	LE 0280 Roy K-12 Schools	Indirect/Direct	0.00 / 973,075.08	<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				0.00%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0280 Roy K-12 Schools	0.0000	0.0000	0.0000	0.0001	0.00%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0280 Roy K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0280 Roy K-12 Schools	0.0000	0.0000	0.0000	0.0001	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0280 Roy K-12 Schools			0.00%	

Line F Average of LE's contained under one School System Code (SS)		<u>2018</u>	<u>SS Reclaasified Rate</u>
0438 Roy K-12 Schools	Your Preliminary Rate by School System (SS) is:	0.00%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

14 Fergus 0439 Denton Public Schools

0281 Denton Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	359,997.03	359,997.03	0.00	0.00	0.00	0.00
21XX Support Services - Students	4,604.29	4,604.29	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	317.33	317.33	0.00	0.00	0.00	0.00
222X Educational Media Services	11,676.02	11,676.02	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	60,390.86	60,390.86	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	16,571.67	16,571.67	0.00	0.00	0.00	0.00
25XX Support Services - Business	21,475.31	6,636.77	14,838.54	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	101,198.11	77,094.11	0.00	24,104.00	0.00	0.00
27XX Student Transportation Services	37,010.61	37,010.61	0.00	0.00	0.00	0.00
31XX Food Services	28,117.41	28,117.41	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	8,280.25	8,280.25	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	19,164.02	0.00	0.00	19,164.02	0.00	0.00
9999 Undistributed	389.48	389.48	0.00	0.00	0.00	0.00
Totals	669,192.39	611,085.83	14,838.54	43,268.02	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	669,192.39					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

14 Fergus 0439 Denton Public Schools

0282 Denton H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	383,364.04	383,364.04	0.00	0.00	0.00	0.00
21XX Support Services - Students	4,326.78	4,326.78	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	612.35	612.35	0.00	0.00	0.00	0.00
222X Educational Media Services	13,612.96	13,612.96	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	86,969.79	86,969.79	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	16,560.40	16,560.40	0.00	0.00	0.00	0.00
25XX Support Services - Business	21,710.74	6,636.72	15,074.02	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	128,738.26	103,722.26	0.00	25,016.00	0.00	0.00
27XX Student Transportation Services	38,858.14	38,858.14	0.00	0.00	0.00	0.00
31XX Food Services	18,714.69	18,714.69	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	11,079.35	11,079.35	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	42,494.75	42,494.75	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	24,002.28	0.00	0.00	24,002.28	0.00	0.00
Totals	791,044.53	726,952.23	15,074.02	49,018.28	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	791,044.53					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
	LE 0281 Denton Elem	Indirect/Direct	14,838.54 / 611,085.83	2.43%		
	LE 0282 Denton H S	Indirect/Direct	15,074.02 / 726,952.23	2.07%		

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0281 Denton Elem	0.0303	0.0298	0.0270	0.0281	2.43%
	0282 Denton H S	0.0303	0.0298	0.0270	0.0281	2.07%

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0281 Denton Elem	0.0000	0.0000	0.0000	0.0000	
	0282 Denton H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0281 Denton Elem	0.0303	0.0298	0.0270	0.0281	
	0282 Denton H S	0.0303	0.0298	0.0270	0.0281	

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0281 Denton Elem	2.65%	
	0282 Denton H S	2.58%	

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
0439 Denton Public Schools	2.62%	

Your Preliminary Rate by School System (SS) is:
 This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

14 Fergus 0445 Spring Creek Colony Elem

0288 Spring Creek Colony Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	98,881.56	98,881.56	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	816.17	816.17	0.00	0.00	0.00	0.00
25XX Support Services - Business	5,653.25	0.00	5,653.25	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	8,129.67	8,129.67	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,988.42	0.00	0.00	5,988.42	0.00	0.00
Totals	119,469.07	107,827.40	5,653.25	5,988.42	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	119,469.07					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

Line A	LE 0288 Spring Creek Colony Elem	Indirect/Direct	5,653.25 / 107,827.40	<u>2018 Calculated Rate</u>		<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>	
				5.24%				
Line B Preliminary Indirect Cost Rates	LE			<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0288 Spring Creek Colony Elem			0.0837	0.0810	0.0739	0.0723	5.24%
Line C Approved Indirect Cost Rates	LE			<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0288 Spring Creek Colony Elem			0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0288 Spring Creek Colony Elem			0.0837	0.0810	0.0739	0.0723	
Line E Five Year Average with 5% Discount	LE						<u>2018</u>	<u>LE Reclaasified Rate</u>
	0288 Spring Creek Colony Elem						6.90%	
Line F Average of LE's contained under one School System Code (SS)							<u>2018</u>	<u>SS Reclaasified Rate</u>
	0445 Spring Creek Colony Elem			Your Preliminary Rate by School System (SS) is:			6.90%	
				This same rate is applied to both EL and HS in the same SS				

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

14 Fergus 0447 Winifred K-12 Schools

0291 Winifred K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	797,143.20	797,143.20	0.00	0.00	0.00	0.00
21XX Support Services - Students	29,775.59	29,775.59	0.00	0.00	0.00	0.00
22XX Educational Media Services	61,529.82	61,529.82	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	122,172.52	122,172.52	0.00	0.00	0.00	0.00
25XX Support Services - Business	57,332.38	9,993.11	47,339.27	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	166,942.83	134,353.83	0.00	32,589.00	0.00	0.00
27XX Student Transportation Services	178,134.16	91,292.57	0.00	86,841.59	0.00	0.00
31XX Food Services	32,510.07	32,510.07	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	17,459.95	17,459.95	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	25,323.22	25,323.22	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	51,981.70	0.00	0.00	51,981.70	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,093.83	0.00	0.00	3,093.83	0.00	0.00
Totals	1,543,399.27	1,321,553.88	47,339.27	174,506.12	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,543,399.27					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A					<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0291 Winifred K-12 Schools	Indirect/Direct	47,339.27 / 1,321,553.88		3.58%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0291 Winifred K-12 Schools	0.0297	0.0310	0.0282	0.0285	3.58%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0291 Winifred K-12 Schools	0.0297	0.0310	0.0282	0.0285	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0291 Winifred K-12 Schools	0.0297	0.0310	0.0282	0.0285	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0291 Winifred K-12 Schools				2.91%	

Line F Average of LE's contained under one School System Code (SS)				<u>2018</u>	<u>SS Reclaasified Rate</u>
0447 Winifred K-12 Schools				2.91%	

Your Preliminary Rate by School System (SS) is:
This same rate is applied to both EL and HS in the same SS

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

14 Fergus 1050 Ayers Elementary

1218 Ayers Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	67,199.80	67,199.80	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	6,426.00	6,426.00	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	10,632.38	10,632.38	0.00	0.00	0.00	0.00
27XX Student Transportation Services	656.43	656.43	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,764.95	2,764.95	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,183.79	0.00	0.00	5,183.79	0.00	0.00
Totals	92,863.35	87,679.56	0.00	5,183.79	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	92,863.35					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A	LE 1218 Ayers Elem	Indirect/Direct	0.00 / 87,679.56	<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				0.00%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	1218 Ayers Elem	0.0000	0.0000	0.0000	0.0000	0.00%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	1218 Ayers Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	1218 Ayers Elem	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	1218 Ayers Elem			0.00%	

Line F Average of LE's contained under one School System Code (SS)	<u>2018</u>	<u>SS Reclaasified Rate</u>
1050 Ayers Elementary		
Your Preliminary Rate by School System (SS) is:	0.00%	
This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.